

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1001 be amended to read as follows:

- 1 Page 87, delete lines 34 through 38, begin a new line block indented
- 2 and insert:
- 3 **"Augmentation from the state general fund allowed."**
- 4 Page 87, delete lines 40 through 49.
- 5 Page 88, delete lines 1 through 41.
- 6 Page 164, delete lines 25 through 48, begin a new paragraph and
- 7 insert:
- 8 **"SECTION 163. [EFFECTIVE UPON PASSAGE] (a) The**
- 9 **definitions in IC 6-1.1-1, IC 6-1.1-20.9, and IC 6-1.1-21 apply**
- 10 **throughout this SECTION.**
- 11 **(b) A taxpayer that is eligible for a homestead credit under**
- 12 **IC 6-1.1-20.9 in 2007 is eligible for a supplemental homestead**
- 13 **credit under this SECTION in 2007. The amount of the**
- 14 **supplemental homestead credit to which the taxpayer is entitled**
- 15 **equals the product of:**
- 16 **(1) eleven percent (11%); multiplied by**
- 17 **(2) the amount of the individual's property tax liability (as**
- 18 **defined in IC 6-1.1-21-5) that is:**
- 19 **(A) attributable to the homestead during the particular**
- 20 **calendar year; and**
- 21 **(B) determined after the application of the property tax**
- 22 **replacement credit under IC 6-1.1-21.**
- 23 **(c) A county auditor:**
- 24 **(1) may apply the entire amount of the additional 2007**

homestead credit equally to all installments of property taxes first due from the taxpayer in 2007; or

(2) if application of the credit to the first installment would delay the delivery of tax statements more than thirty (30) days after the date that the tax statements would otherwise be mailed or transmitted, may issue revised tax statements and apply the entire credit to the property tax due in a later installment.

IC 6-1.1-22.5-6 does not apply if the county auditor elects to proceed under subdivision (2). The department of local government finance may prescribe procedures to apply the additional 2007 homestead credit to tax statements. A county auditor shall comply with the procedures prescribed under this subsection.

(d) If a county implements this SECTION by mailing or transmitting a revised tax statement under subsection (c)(2), the county:

(1) shall prominently include an instruction in the tax statement or on a separate insert included with the tax statement that assists the recipient of the statement in discovering that the amount payable in the second installment is less than the amount specified in the previous tax statement sent to the recipient and alerts the recipient not to make a payment that exceeds the amount due; and

(2) is entitled to an additional distribution equal to one dollar (\$1) for each revised tax statement containing the statement described in subdivision (1) that is mailed or transmitted to a taxpayer or a mortgagee holding an escrow account for the taxpayer.

(e) The property tax replacement fund board shall provide for an additional distribution to taxing units from the property tax replacement fund to replace revenue lost to a county as the result of the granting of additional 2007 homestead credits and to reimburse counties for mailing or transmitting revised tax statements. The distribution shall be made before November 30, 2007, on the schedule determined by the property tax replacement fund board. A distribution described in this subsection is not subject to any law limiting the maximum amount that may be distributed under IC 6-1.1-21. The amount distributed under this subsection is not included in the amount used to determine the minimum amount that must be distributed or maximum

- 1 **distribution that may not be exceeded under IC 6-1.1-21.**
- 2 **(f) This SECTION expires January 1, 2008."**
- 3 Page 165, delete lines 1 through 24.
- 4 Renumber all SECTIONS consecutively.  
(Reference is to HB 1001 as printed February 19, 2007.)

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Representative Turner